



N. Everette "Ike" Carmichael
Commissioner

CHESTERFIELD COUNTY, VIRGINIA

Application for Renewal of Business License(s)

Office of the Commissioner of the Revenue
P. O. Box 124
Chesterfield, VA 23832-0124
(804) 796-7118, 748-1754, or 748-1282
cor@chesterfield.gov

2003

**** IMPORTANT ****

Renewal application must
be filed and tax paid in full
by 3/1/2003. 2003 licenses
will expire 12/31/2003.

| | | | | | |
|--|--|---|--|-----------------------|---|
| Federal ID # or Soc. Sec. # E-mail Name Trade Name Mailing Address Local Address (No PO Boxes or mail drops) Office Telephone # | | FOR OFFICE USE ONLY | | | |
| | | Date Filed | | Date Processed | Payment Amount |
| | | | | | \$ |
| | | START DATE IN CHESTERFIELD | | | BEGINNING/ENDING DATES OF FISCAL YEAR, IF APPLICABLE |
| | | | | | |
| Local Telephone # | | TYPE OF ENTITY: <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC | | | |

| LICENSE CLASSIFICATIONS | | ABC # |
|-------------------------|-------------|-------|
| # | DESCRIPTION | |
| | | |
| | | |
| | | |

Note: ABC gross receipts MUST be included with total retail sales

STATE BOARD FOR CONTRACTORS REG. # _____

CONTRACTORS: Initial here if you do not accept contracts of \$1,000 or more and your gross receipts are less than \$150,000 during any 12 month period: ☐

| Business Closed? SEE BACK! | | LICENSE TAX/FEE CALCULATION | | |
|--|--|-----------------------------|------------|------------|
| | | LICENSE 01 | LICENSE 02 | LICENSE 03 |
| 1. GROSS RECEIPTS*: Enter an estimate of gross receipts for 2003 (for each license) on Line 1 if your business began after 1/1/2002, or enter your actual gross receipts from 2002 if your business began during 2001. If this amount is less than \$200,000 but greater than or equal to \$10,000, skip Lines 2, 3, and 4 and enter \$10.00 on Line 5. If the amount on Line 1 is less than \$10,000, skip Lines 2, 3, and 4, and enter \$0.00 on Line 5. | | | | |
| 2. Exclusion: Enter \$200,000 per license ONLY if Line 1 amount is greater than or equal to \$200,000 | | | | |
| 3. ADJUSTED GROSS RECEIPTS* (Line 1 – Line 2) | | | | |
| 4. TAX RATE (Use ONLY if Line 1 amount is greater than or equal to \$200,000) | | | | |
| 5. 2003 TAX: (Line 3 X Line 4) or \$10.00, whichever is greater; OR \$0 if Line 1 amount is less than \$10,000 | | | | |
| 6. 2002 ESTIMATED GROSS RECEIPTS* | | | | |
| 7. 2002 ACTUAL GROSS RECEIPTS* If this amount is less than \$200,000 but greater than or equal to \$10,000, skip to Line 11 and enter \$10.00. If Line 7 is less than \$10,000, enter \$0.00 on Line 11. | | | | |
| 8. Exclusion: Enter \$200,000 per license ONLY if Line 7 amt. is greater than or equal to \$200,000 | | | | |
| 9. ADJUSTED ACTUAL GROSS RECEIPTS* (Line 7 – Line 8) | | | | |
| 10. 2002 TAX RATE (Use ONLY if Line 7 amount is greater than or equal to \$200,000) | | | | |
| 11. 2002 TAX (Line 9 X Line 10) or \$10.00, whichever is greater; OR \$0 if Line 7 amount is less than \$10,000 | | | | |
| 12. 2002 PAID | | | | |
| 13. DIFFERENCE (Line 11 – Line 12) | | | | |
| 14. TOTAL TAX (Line 5 + Line 13) | | | | |
| 15. LATE PENALTY (1% per day, up to a maximum of 10%, \$2.00 minimum) | | | | |
| 16. INTEREST (10% per year, assessed monthly on the 1 st of each month) | | | | |
| 17. TOTAL AMOUNT DUE BY MARCH 1, 2003 (Add Lines 14 through 16) | | | | |

* FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS

DECLARATION BY TAXPAYER – I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief. I hereby verify that this location is properly zoned for the licensable business activity(ies) being conducted there. I understand that a violation of the Zoning Ordinance is a misdemeanor subject to a significant fine. (NOTE: Zoning information is available in the Planning Dept. or by calling (804) 748-1050.)

PLEASE PRINT NAME

SIGNATURE

DATE

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* LESS THAN \$200,000

| <u>Gross Receipts* Range</u> | <u>License Fee</u> |
|------------------------------|--------------------|
| \$0.00 – \$9,999.99 | -0- |
| \$10,000.00 – \$199,999.99 | \$10.00 |

Note: This fee schedule applies **separately** to each license classification

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* OF \$200,000 OR MORE

| <u>License Classification</u> | <u>Basis</u> | <u>Rate Factor</u> | <u>Minimum Tax</u> |
|----------------------------------|----------------|--------------------|--------------------|
| Professional Service | Gross Receipts | .0053 | \$10.00 |
| Financial Service | Gross Receipts | .0053 | \$10.00 |
| Real Estate Service | Gross Receipts | .0053 | \$10.00 |
| Utility Service | Gross Receipts | .0050 | \$10.00 |
| Personal or Business Service | Gross Receipts | .0033 | \$10.00 |
| Commission Merchant | Gross Receipts | .0033 | \$10.00 |
| Merchandise Broker | Gross Profit | .0033 | \$10.00 |
| Coin Operated Amusement Machines | Gross Receipts | .0033 | \$10.00 |
| Repair Service | Gross Receipts | .0027 | \$10.00 |
| Retail Merchant | Gross Receipts | .0019 | \$10.00 |

Note: Gasoline/Diesel retailers – Enter total federal and state excise taxes paid during 2002 here: \$ _____.

| | | | |
|-----------------------------------|----------------|-------|---------|
| Direct Seller – Retail | Gross Receipts | .0019 | \$10.00 |
| Merchant Placing Vending Machines | Gross Receipts | .0019 | \$10.00 |
| Amusement/Admissions | Gross Receipts | .0019 | \$10.00 |
| Contractor | Gross Receipts | .0014 | \$10.00 |

Note: Contractors must attach a list for any deductions claimed for work done in other localities where licenses were obtained. Speculative builders must attach a list of completed projects.

| | | | |
|--------------------|-----------------|-------|---------|
| Wholesale Merchant | Gross Purchases | .0010 | \$10.00 |
|--------------------|-----------------|-------|---------|

Note: Maximum tax for the Wholesale Merchant classification is \$20,000.00.

| | | | |
|---------------------------|----------------|-------|---------|
| Direct Seller – Wholesale | Gross Receipts | .0005 | \$10.00 |
|---------------------------|----------------|-------|---------|

Note: Direct Seller categories apply only to consumer products sold in private residences.

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

| <u>License Classification</u> | <u>Flat Fee Amount</u> |
|---|---|
| Alcoholic Beverage – Beer & Wine Sales | \$20.00 |
| Alcoholic Beverage – Mixed Beverage Sales | |
| Seating Capacity: 1 – 100 | \$200.00 |
| 101 – 150 | \$350.00 |
| over 150 | \$500.00 |
| Flea Market/Craft Show/Trade Show Promoter | \$2.00 per vendor per day, minimum of five vendors required |
| Itinerant Merchant – Edible Perishables | \$50.00 |
| Itinerant Merchant – Goods, Wares, Merchandise (January – June) | \$250.00 |
| Itinerant Merchant – Goods, Wares, Merchandise (July – December) | \$250.00 |
| Night Club Operator | \$100.00 |
| Peddler – Edible Perishables | \$25.00 |
| Peddler – Goods, Wares, Merchandise | \$500.00 |

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 796-7118, 748-1282, or 748-1754**.
 - If your federal income tax return is prepared on a fiscal year basis your base year **MUST** be the fiscal year ending during the calendar year preceding the license year. Gross receipts* must be reported using the same method of accounting as is used for federal income tax purposes.
 - Renewal applications and payments must be received or postmarked on or before 3/1/2003 to avoid late charges. Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges. Make checks payable to: TREASURER, Chesterfield County.
-

OUT OF BUSINESS

My last day of business was: _____. Gross receipts* in 2002 were: \$_____.

***FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS**